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METHODOLOGICAL ISSUES

ONGOING ACTIVITIES ON REPORTING AND REVIEW OF GREENHOUSE GAS INVENTORIES IN PARTIES INCLUDED IN ANNEX I TO THE CONVENTION (IMPLEMENTING DECISIONS 3/CP.5 AND 6/CP.5)

Report on the use of the UNFCCC reporting guidelines on annual inventories

Note by the secretariat

CONTENTS

		Paragraphs	Page
I.	INTRODUCTION	1 - 20	2
	A. Mandate	1 - 4	2
	B. Background	5 - 11	3
	C. Scope of the note	12- 15	4
	D. Approach	16- 18	4
	E. Possible action by the SBSTA	19- 20	5
II.	PRELIMINARY RESULTS WITH THE USE OF THE REPORTING GUIDELINES	21- 29	6
	A. Submission of inventories	23- 26	6
	B. Use of common reporting format tables	27- 29	7
III.	FUTURE WORK	30- 31	10
	Annex		
	Provision of inventories according to the reporting guidelines (as at 31 July 2001)		11

I. INTRODUCTION

A. Mandate

1. By its decision 3/CP.5, the Conference of the Parties (COP) adopted guidelines for the preparation of national communications by Parties included in Annex I to the Convention (Annex I Parties), Part I: UNFCCC reporting guidelines on annual inventories (hereinafter referred to as "the reporting guidelines") to be used for reporting inventories due by 15 April each year beginning in the year 2000. The subsidiary bodies, at their tenth sessions, set up a two-year trial period beginning in 2000 to assess these guidelines.[1] The full texts of the reporting guidelines and decision 3/CP.5 are contained in document FCCC/CP/1999/7.

2. By its decision 3/CP.5, the COP requested the secretariat to prepare a report on the use of these guidelines, in particular the common reporting format (CRF), taking into account, *inter alia*, experience gained by Parties in using those guidelines, by the secretariat in processing the CRF, and input from the Intergovernmental Panel on Climate Change (IPCC).[2] The report is to be presented to the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its fifteenth session for consideration of possible revisions to the guidelines, particularly the CRF, with a view to revising them at the seventh session of the COP.

3. The COP, by its decision 3/CP.5, also invited Annex I Parties to submit by 1 July 2001 information to the secretariat on experience with using the reporting guidelines, in particular the CRF, in the years 2000-2001. Parties not using the sectoral background data tables 5.A to 5.D on land-use change and forestry (LUCF) of the CRF were requested by the SBSTA at its tenth session (FCCC/SBSTA/1999/6, para. 27 (g)), to specify alternative formats and submit them to the secretariat by the same date. Both submissions on experience gained using the reporting guidelines and alternative formats for sectoral background data tables on LUCF are reproduced in document FCCC/SBSTA/2001/MISC.4.[3]

4. In other sessions, the SBSTA made additional requests in relation to the reporting guidelines. At its eleventh session, it requested the secretariat to include in any report on the experience of Parties using the CRF information on the reporting of emissions based upon fuel sold to ships and aircraft engaged in international transport (FCCC/SBSTA/1999/14, para. 56 (d)). At its twelfth session, it requested that, in preparing the above-mentioned report, the secretariat consider whether any modifications to these guidelines are needed to reflect the IPCC good practice guidance[4] (FCCC/SBSTA/2000/5, para. 48 (f)).

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[1] For the relevant conclusions of the SBI and the SBSTA at their tenth sessions, see documents FCCC/SBI/1999/8, paragraph 26 (c) and FCCC/SBSTA/1999/6, paragraph 27 (b), respectively.

[2] A draft of this note was sent to the IPCC for consideration. Comments on this note by the IPCC will be compiled in a miscellaneous document and made available for the fifteenth session of the SBSTA.

[3] The secretariat received six submissions on experience in the use of the reporting guidelines and the CRF, which in total represented views of 32 Annex I Parties, and two separate submissions on alternative formats for sectoral background data tables on LUCF.

[4] The IPCC *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* is referred to as the "IPCC good practice guidance" in this document.

B. Background

5. Information provided in this note and its addendum (FCCC/SBSTA/2001/5/Add.1) is a result of the experience gained by Parties in using the reporting guidelines and completing the CRF, and the experience gained by the secretariat when processing the inventories in the context of the technical review of greenhouse gas (GHG) inventories,[5] as well as by experts from the UNFCCC roster involved in the technical review process. The experience gained by the secretariat has benefited from the outcome of each stage of the review process (initial checks, synthesis and assessment and individual reviews of GHG inventories) that were undertaken in the course of this year for the inventories submitted in 2000.

6. When considering the information presented in this note and its addendum it is necessary to bear in mind that the reporting guidelines were adopted in November 1999, when many Parties were already in the process of preparing their 2000 inventory submission, thus leaving little time for the full implementation of the reporting guidelines for use on the first occasion. The degree of completeness of those submissions was therefore limited for many Parties.

7. In their 2001 submissions, reporting by Parties has significantly improved, both in terms of completeness and quality. However, at the time this report was written, the only review activity carried out for the 2001 submissions was the preparation of the status reports; neither has the synthesis and assessment been completed, nor have inventories of that submission year been reviewed individually.

8. The IPCC report on *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* was released in May 2000. Given that Annex I Parties might begin to apply the IPCC good practice guidance starting with the inventories submitted in 2001,[6] the experience and information available is limited to one year.

9. For the reasons outlined in paragraphs 6 to 8 above, the information given in this note and its addendum should be regarded as preliminary. A better assessment of the experience gained by Parties and the secretariat with the use of these guidelines will only be possible after the technical review of the 2001 submissions has been completed.

10. The secretariat is planning to organize an expert meeting on methodological and operational issues relating to the use of the reporting and review guidelines in the first week of December 2001, with the participation of experts from the UNFCCC roster who have participated in the preparation of GHG inventories using the reporting guidelines and/or who have participated in the technical review of GHG inventories during 2001.

11. The aim of this expert meeting will be to obtain technical input and to share experience gained during the trial period in the use of the reporting and review guidelines. It is anticipated that, by December, technical reviews of the 2001 submissions would be almost completed.

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[5] By its decision 6/CP.5, the COP adopted guidelines for the technical review of greenhouse gas inventories from Annex I Parties (review guidelines) for a trial period covering inventory submissions due in 2000 and 2001. The full texts of the review guidelines and decision 6/CP.5 are contained in document FCCC/CP/1999/7.

[6] The SBSTA, at its twelfth session, concluded that the IPCC good practice guidance should be applied by Annex I Parties to the extent possible for inventories due in 2001 and 2002 and should be used for inventories due in 2003 and beyond. Annex I Parties with economies in transition may phase in the IPCC good practice guidance two years later than other Annex I Parties.

C. Scope of the note

12. The present note and its addendum is a preliminary response to the mandate mentioned in paragraph 2 above. These documents contain a compilation of views from Parties on the use of the reporting guidelines, a brief summary of the experience gained by the secretariat, and questions that would need clarification prior to any revision of the guidelines. The information provided in these documents does not take into account the full experience from the review process of the entire trial period. It aims to facilitate the initial consideration of possible revisions to the reporting guidelines, including the CRF. It does not make specific recommendations for revision of those guidelines, nor does it analyse in detail views from Parties. Instead, the note and its addendum compile these views, mainly on selected cross-cutting issues relating to the reporting of inventories, and raises questions that would need clarification prior to any revision of the guidelines, including the CRF.

13. Mandates mentioned in paragraph 4 are currently only addressable in part. This note and its addendum provide some information on the reporting of bunker fuel emissions in the CRF on the basis of information processed and reviewed so far, that is, the 2000 inventory submissions. As for consideration of possible modifications to the reporting guidelines in order to reflect the IPCC good practice guidance, this note and its addendum only address some of the suggestions by Parties as contained in document FCCC/SBSTA/2001/MISC.4 and preliminary experience by the secretariat that may be relevant in the consideration of this issue in any revision of the guidelines.

14. It is anticipated that the information provided in the present note and its addendum will be complemented with additional experience gained during the ongoing technical review of the 2001 inventory submissions.[7] In particular, the outcome of the expert meeting mentioned in paragraph 10 is expected to complement significantly the experience gained and information available so far. The same is expected for the forthcoming submissions on Parties' experience with using the IPCC good practice guidance in preparing their 2001 inventory submissions.[8]

15. This note and its addendum should be read taking into consideration submissions from Parties as contained in document FCCC/SBSTA/2001/MISC.4. It is also recommended that document FCCC/SBI/2001/12 be taken into consideration, since it provides information on the technical review process, given its close connection with the assessment of the use of the reporting guidelines.

D. Approach

16. The secretariat prepared its report to the SBSTA on the use of the reporting guidelines, in particular the CRF, in two parts:

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[7] The secretariat intends to prepare a working paper with relevant information resulting from the technical review of the 2001 inventory submissions for the expert meeting on methodological and operational issues relating to the use of the reporting and review guidelines mentioned in paragraph 10.

[8] The SBSTA, at its twelfth session, invited Annex I Parties to submit information on their experience with using the IPCC good practice guidance in preparing their 2001 inventory submission, by 15 August 2001, to be considered by the SBSTA at its fifteenth session. Submissions by Parties on this matter are compiled in document FCCC/SBSTA/2001/MISC.5.

(a) First, a main document that covers sections entitled *Introduction*, *Preliminary results with the use of the reporting guidelines* and *Future work*, which are contained in this note. This includes an overview of the inventory submissions received in 2000 and 2001 and of the extent to which information has been provided according to the reporting guidelines. In addition, it contains introductory information on the experience gained in using the guidelines, including the CRF, which is expanded in detail in the addendum to this main document, as described in paragraphs 17 and 18 below;

(b) Second, an addendum to this document that contains information on the experience gained in using the reporting guidelines, including the CRF. The information is provided in a separate document due to its technical and detailed nature.

17. The addendum notes the main issues as identified in submissions from Parties based on their experience in preparing their 2000 and 2001 inventory submissions, and, where appropriate, experience gained by the secretariat based on the technical review of the 2000 submissions, and, to a very limited extent, 2001 submissions. Issues addressed are introduced by brief background information, followed by the experiences of Parties and the secretariat. Questions on those issues, which would need clarification prior to any revision of the guidelines, have been identified. These questions have been prepared in order to facilitate the consideration of any revision of the guidelines, taking into account suggestions made by Parties and the experience of the secretariat. They are not comprehensive and therefore do not prejudge the consideration of any other issues which might also require clarification prior to any revision of the guidelines.

18. For the purpose of this report, issues addressed by Parties have been classified as follows:

(a) Cross-cutting issues in the reporting guidelines;

(b) Issues relating to the national inventory report (NIR);

(c) Issues relating to the CRF;

(d) Issues relating to the IPCC good practice guidance; and

(e) Technical and software issues pertaining to the CRF.

E. Possible action by the SBSTA

19. The SBSTA may wish to take note of the information in this report with a view to assessing the experience gained so far on the reporting guidelines, including the CRF.

20. The SBSTA may wish to consider revisions to the reporting guidelines at its sixteenth rather than its fifteenth session with a view to recommending a decision to the COP at its eighth rather than its seventh session. The SBSTA may also wish to consider deferring the questions in the addendum for initial consideration to the participants attending the expert meeting mentioned in paragraph 10. This would allow consideration of the additional information from the ongoing review of inventories submitted in 2001. In this case, the SBSTA may also wish to consider an extension of the trial period referred to in paragraph 1 above for one more year.

II. PRELIMINARY RESULTS WITH THE USE OF THE REPORTING GUIDELINES

21. Parties expressed their generally positive experiences with the reporting guidelines and the CRF. Some Parties explicitly noted that the reporting guidelines have improved the standard of reporting inventory information, in particular the CRF, which provides a solid framework for comparing inventory data across Parties and over time-series. The CRF has also proven useful in ensuring that Parties report in a consistent and comparable manner. Some Parties found the CRF to be an extremely useful tool for reviewers and other users of inventory data.

22. Parties, however, also recognized the high demand on resources required to complete the CRF tables. They provided numerous and detailed comments on their experience in using the guidelines and the CRF, as well as suggestions on how to overcome identified problems. This information is presented in detail in the addendum to this document, as indicated in paragraph 16 (b) above.

A. Submission of inventories

23. The reporting guidelines, including the CRF, have contributed significantly to the timeliness of reporting of inventories by Annex I Parties. In addition, adherence to the guidelines has markedly improved the quality and completeness of the latest submissions (year 2001) as compared to previous years' submissions (see tables 1 and 2).

Table 1. Timeliness in submitting greenhouse gas inventories since 1998

Year of submission	Cumulative total number of submissions		
	By 15 April	By 31 July	By 31 December
1998	4	12	21
1999	5	21	28
2000 All (*CRF*)	10 (*9*)	28 (*22*)	32 (*24*)
2001 All (*CRF*)	20 (*19*)	32 (*30*)	-

Table 2. Inventory years reported in the common reporting format and the provision of national inventory reports in 2000 and 2001

Provision of CRF / NIR	2000 (by 31 December 2000)	2001 (by 31 July 2001)
Total CRF submissions	24	30
CRF for entire time series	5 (1990-1998)	14[a] (1990-1999)
CRF for one or more years	12	11
Partial CRF data for one or more years	7	5
NIR submissions	8	15

24. Parties adhered more closely to the official due date (15 April) since the adoption of the reporting guidelines, as compared to inventories submitted prior to 2000. In 1998 and 1999 only 11 and 13 per cent of the inventories were received by 15 April, but this figure increased to almost 25 and 50 per cent for the submissions received in the CRF in 2000 and 2001.

[a] Includes also those Parties which had provided data for the entire time-series 1990 to 1998 in their 2000 submission although they provided only a 1999 CRF in their 2001 submission.

respectively (see table 1). However, five Parties initially submitted only a preliminary version of their inventories in 2001. A revised or final version was sent at a later stage, when the processing of the data for the review activities had already begun. In such cases, the preparation of the status reports was unexpectedly delayed.

25. The quality and completeness of the reporting has also improved. The number of Parties providing the CRF for the entire time-series 1990 to 1998/1999 and providing a national inventory report substantially increased between 2000 and 2001 (see table 2); this can mainly be attributed to the experience gained since their first CRF submission in 2000, and the additional time available for preparing the 2001 submission.

26. Reporting of inventories by all Annex I Parties according to the reporting guidelines is, however, still not complete. At the end of July 2001, six Parties had not yet submitted an inventory at all since adoption of the reporting guidelines. Another three Parties had not yet started to report according to the new reporting guidelines; for example, they only provided the IPCC Sectoral and/or Summary tables. Even among Parties using the reporting guidelines, including the CRF, all the information requested by the guidelines was not always provided: in many cases submissions included the CRF for one or two years only, included only a limited number of CRF tables, or lacked the national inventory report (NIR) (see tables 1 and 2). Information on individual Parties' submissions is provided in the annex to this note.

B. Use of common reporting format tables

27. While a significant number of Annex I Parties are using the CRF, many Parties do not provide all the information required by the CRF and the guidelines. This applies both to the number of CRF tables provided within one CRF, as well as to the degree to which each individual table of the CRF has been completed. As is shown in the status reports, the reporting of individual CRF tables is still limited for some Parties (for the status reports see the UNFCCC web site: http://www.unfccc.int/resource/ghg/tempemis2.html).

28. An overview of the extent to which individual tables in the CRF are provided by Parties is depicted in table 3. In preparing this table, a CRF table was considered as being "reported" if it contained numerical values. This approach was taken to allow a clear understanding of the actual use of each individual table by Parties. It is understood that, for sectoral background data tables on source categories such as metal, halocarbons and SF_6 production; consumption of halocarbons and SF_6; rice cultivation; savanna burning; field burning of agricultural residues; and waste incineration, a low level of reporting is generally not a result of lack of reporting, but due to the fact that a certain activity may not be occurring in a given country as indicated by many Parties by using the indicator "NO" in those tables.

29. An indication as to the completeness and level of disaggregation of reporting within each individual CRF table, can however, not be deduced from table 3. To obtain data on the degree of reporting information at the highest level of disaggregation, the secretariat is currently compiling statistical information on the use of the CRF at the level of individual cells of the CRF. This information might facilitate the understanding of the use of each bit of information requested in the CRF, and will be available later this year. Detailed information on how each Party has followed the reporting guidelines can be found in the synthesis and assessment reports of GHG

inventories submitted in 2000 and 2001 (FCCC/WEB/SAI/2000 and FCCC/WEB/SAI/2001,[9] respectively) on the UNFCCC web site: http://www.unfccc.int/resource/ghg/tempemis2.html.

[9] The synthesis and assessment report of GHG inventories submitted in 2001 (FCCC/WEB/SAI/2001) might not be completed by the time this note is issued. The secretariat intends to issue it for the fifteenth session of the SBSTA.

Table 3. Degree of use of common reporting format tables by Parties

Submission year		**2000**	**2001**
Inventory year		*1998*	*1999*
Summary and other tables		*Percentage of CRF reporting Parties*	
		(total: 23)[a]	*(total: 29)*[a]
Summary 1.A		100	100
Summary 1.B		100	97
Summary 2		100	97
Summary 3 (Methods and emission factors used)		83	83
Table 7 Overview table		74	76
Tables 8(a) and 8(b) Recalculations [b]		43	55
Table 9 Completeness		74	76
Table 10 Trends		78	86
Table 11 Checklist		83	90
Sectoral reports			
Table 1 Energy		96	93
Table 2(I) Industrial processes		96	93
Table 2(II) Industrial processes – HFCs, PFCs and SF_6		78	93
Table 3 Solvent and other product use		91	90
Table 4 Agriculture		96	93
Table 5 Land-use change and forestry		87	90
Table 6 Waste		96	93
Sectoral background data tables			
Energy	1A(a) – Sectoral approach	87	90
	1A(b) – Reference approach	87	90
	1A(d) – Feedstocks	83	76
	1B1 – Fugitive: solid fuels	65	72
	1B2 – Fugitive: oil and natural gas	87	83
	1C – Bunker fuels	83	79
Industrial processes	2(I) A-G – CO_2, CH_4 and N_2O	91	86
	2(II)C,E – Metal, halocarbons and SF_6 production [c]	61	62
	2(II)F – Consumption of halocarbons and SF_6 [c]	30	41
Solvents	3 A-D – Solvent and other product use	70	69
Agriculture	4A – Enteric fermentation	83	86
	4B(a) – CH_4 from manure management	78	86
	4B(b) – N_2O from manure management	74	83
	4C – Rice cultivation [c]	30	31
	4D – Agricultural soils	83	83
	4E – Savanna burning [c]	4	3
	4F – Field burning of agricultural residues [c]	43	41
LUCF [d]	5A – Changes in forest and other woody biomass stocks	48	48
	5B – Forest and grassland conversion	17	24
	5C – Abandonment of managed lands	17	17
	5D – CO_2 emissions and removals from soils	22	31
Waste	6A – Solid waste disposal	91	86
	6B – Waste water handling	78	79
	6C – Waste incineration [c]	43	52

Notes:
Information in this table is based on inventory submissions received by 31 July 2001.
The percentages reflect the number of those Parties using the CRF that have actually used a given table by providing numerical information; cases in which only standard indicators were used to fill in a table were not taken into account in these percentage values.

[a] One Party only submitted tables Summary 1.A and 2 of the CRF. This submission is not included in the totals presented in this table.

[b] Percentage values given for the tables on recalculation refer to the entire submissions, irrespective of the years recalculated.

[c] The low degree of reporting CRF tables on these source-categories is to a large extent a result of the fact that the corresponding activities may not occur in many reporting countries.

[d] According to the reporting guidelines, sectoral background data tables on LUCF should be filled in only by Parties that use the IPCC default methodology. Parties that provided alternative tables in their NIR are not taken into account in the percentage values given in this table.

III. FUTURE WORK

30. A process may need to be established to address the issues outlined in detail in the addendum to this document, in particular in relation to the CRF. Parties may wish to provide guidance on such a process, taking into account possible considerations of the SBSTA at its fifteenth and sixteenth sessions and deliberations at the expert meeting mentioned in paragraph 10 above.

31. The following questions may have to be addressed:

(a) What process should be established for dealing with all identified issues?

(i) How should the outputs of the expert meeting be taken into account in this process?

(ii) How should, during the process of incorporating technical fixes suggested by Parties into the existing/new CRF software application, information be shared between Parties and the secretariat?

(b) Which amendments to the guidelines, including the CRF, have to be deferred until the SBSTA considers the revision of the guidelines?

Annex

Provision of inventories according to the reporting guidelines (as at 31 July 2001)

Party	Format used	Years/period covered by the submission		NIR	Electronic (E) / Hard copy (H)	Comments
Submission:	**2000/2001**	**2000**	**2001**	**2000/2001**		
Australia	CRF/CRF	1990-1998	1990, 1999	yes/yes	E, H	
Austria	CRF/CRF	1998	1990-1999	- /yes	E	*IPCC sectoral tables for 1990-1998 (2000 submission)*
Belarus[a]	na/ -	na	-	na/-	-	
Belgium	CRF/CRF	1995-1998	1998, 1999	-/-	E, H	*1995-1996 CRFs only cover HFCs, PFCs and SF_6*
Bulgaria	CRF/CRF	1998	1999	-/yes	E, H	
Canada	CRF/CRF	1990, 1998	1990-1999	yes/yes	E, H	
Croatia	-/-	-	-	-/-	-	
Czech Republic	CRF/CRF	1998	1999	-/-	E	
Denmark	IPCC sectoral tables/CRF	1990-1998	1990-1999	na/yes	E, H	
European Community	CRF Summary 1.A and 2/CRF Summary 1.A[b, c]	1990-1998	1990-1999	yes/yes	E, H	
Estonia	-/CRF	-	1999	-/-	E	
Finland	CRF/CRF	1990, 1998	1990-1999	-/yes	E, H	
France	IPCC sectoral tables/CRF	1990-1998	1990-1999	na/yes	E, H	
Germany	IPCC summary tables/CRF[b]	1990-1998	1990-1999	na/-	E, H	*Partial CRFs 1990-1999 (2001 submission)*
Greece	CRF/CRF	1990-1998	1990-1999	yes/-	E, H	*Partial CRFs 1990-1997 (2000 submission)*
Hungary	CRF/CRF	1998	1999	-/-	E, H	*Other tables for 1991-1997 (2000 submission)*
Iceland	IPCC sectoral tables/CRF	1990-1998	1999	na/-	E	
Ireland	CRF/CRF	1998	1999	-/-	E, H	
Italy	CRF/CRF	1998	1998-1999	-/-	E	*IPCC sectoral tables for 1990-1997 (2000 submission)*

Japan	CRF/CRF	1990-1998	1990-1999	yes[d]/-	E	
Latvia	CRF/CRF	1998	1999	-/yes	E	
Liechtenstein	-/-	-	-	-/-	-	
Lithuania	CRF/ -	1998	-	-/-	E	
Luxembourg	-/CRF	-	1999	-/-	E, H	*Limited number of CRF tables*
Monaco	IPCC Summary tables/ IPCC Summary tables	1990-1998	1990-1999	na/na	E, H	
Netherlands	CRF/CRF	1990-1998	1990-1999	yes/yes	E, H	
New Zealand	CRF/CRF	1990-1998	1999	yes/yes	E, H	
Norway	CRF/CRF	1998	1990, 1999	yes/yes	E	
Poland	IPCC Summary tables/ IPCC Summary tables	1998	1999	na/na	E, fax	
Portugal	IPCC Sectoral tables/CRF	1990-1998	1990-1999	na/-	E, H	
Romania	-/-	-	-	-/-	-	
Russian Federation	IPCC Sectoral tables/ -	1995-1996	-	na/-	E, H	
Slovakia	CRF/CRF	1998	1999	-/-	E, H	
Slovenia	-/-	-	-	-/-	-	
Spain	CRF/CRF	1990-1998	1990-1999	-/yes	E, H	*Partial CRFs (both submissions)*
Sweden	CRF/CRF	1998	1990-1999	-/yes	E, H	*IPCC sectoral tables for 1990-1997 (2000 submission)*
Switzerland	CRF/CRF	1998	1999	-/-	E, H	
Ukraine	-/-	-	-	-/-	-	
United Kingdom of Great Britain and Northern Ireland	CRF/CRF	1990-1998	1990-1999	yes/yes	E, H	
United States of America	CRF/CRF	1990-1998	1990-1999	yes/yes	E, H	

na: not applicable

[a] Belarus ratified the Convention on 11 May 2000. The first inventory was due on 15 April 2001.

[b] This Party, although following the CRF format, did not use the CRF software application to report its inventory.

[c] In addition, the submission of the European Community included inventory data in the CRF or other formats, for 14 member States.

[d] An NIR was not submitted at the time of submitting the CRF. However, Japan submitted background data for its GHG inventory to be used during the centralized review of the 2000 inventory submission held in May 2001, which according to the Party, constituted its NIR.

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